

Article - Public Safety

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§14–217.

(a) (1) If a person's ability to pay income tax is materially impaired because the person is a person in emergency management service or person suffering injury or damage, the collection of income tax from that person that was due before the person became, or that falls due during the period that the person is, a person in emergency management service or person suffering injury or damage shall be deferred for a period not exceeding 6 months after the person ceased to be a person in emergency management service or person suffering injury or damage.

(2) If the collection of income taxes is deferred under this section, the running of a statute of limitations against the collection of those taxes is suspended for a period of 9 months after the person ceased to be a person in emergency management service or person suffering injury or damage.

(b) (1) Interest on the amount of tax due and unpaid does not accrue during the period that the collection of the tax is deferred under this section.

(2) A penalty for nonpayment of tax does not accrue during the period that the collection of tax is deferred under this section.

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